



INDIANA BOARD OF ACCOUNTANCY

REINSTATEMENT OF AN EXPIRED CPA LICENSE

Expired more than 60 days

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REV 11/10/14

NOTICE: This packet incorporates the most recent revisions of statutes and administrative rules governing the accountancy profession, as of January 1, 2013. Note that the statutes and rules incorporated in the packet are not an official version of the Indiana Code. It is distributed as a general guide to individuals in the accountancy profession regulated by the Indiana Board of Accountancy and the Indiana Professional Licensing Agency. It is not intended to be offered as legal advice, and it may contain typographical errors. The Indiana Board of Accountancy and the Indiana Professional Licensing Agency are prohibited from providing legal advice on issues contained herein. For legal advice, please consult an attorney. To obtain official copies of the Indiana Code or Indiana Administrative Code, contact your nearest public library or visit the website of the Indiana General Assembly at www.in.gov/legislative.



Instructions

Use this packet if your CPA license has been expired for more than 60 days, and you would like to reinstate your license to an Active or Inactive status.

Quick Steps – Reinstate to an **Active** License Status

1. Complete the appropriate **Renewal Form** found on our website at www.pla.in.gov/accountancy.htm.
This form should be updated with current contact information. To find your license number or expiration date go to <http://www.in.gov/pla/3119.htm>.
2. Report **Letter of Work Experience** of the licensee's work history/activity (in detail) since your license expired.
3. Continuing Professional Education **Tracking Worksheet(s)**
Excel – Spreadsheet downloaded from Website - Contact our office if you are unable to utilize the Excel spreadsheet for an alternative.
4. Copies of CPE **Certificates** or Official Documents of Courses
5. Fee: \$190.00 – Expired more than 3 years
 \$155.00 – Expired 3 years or less
6. Mail: Completed Renewal Form, Letter, Fee and Worksheet(s) and copies of CPE documents.

Quick Steps – Reinstate to an **Inactive** License Status

1. Complete the appropriate **Renewal Form** found on our website at www.pla.in.gov/accountancy.htm.
This form should be updated with current contact information. To find your license number or expiration date go to <http://www.in.gov/pla/3119.htm>.
2. Report **Letter of Work Experience** of the licensee's work history/activity (in detail) since your license expired.
3. Fee: \$190.00 – Expired more than 3 years
 \$155.00 – Expired 3 years or less
4. Mail: Completed Renewal Form, Letter, and Fee

CPE requirements to reinstate to an **Active** license status

- A minimum of 120 total hours of instruction obtained no earlier than three (3) years prior to the date the application for reentry is filed.
- A minimum of 10% of the total hours required for the reporting period, must be in Accounting and/or Auditing (A&A).
- A minimum of 4 hours, for the reporting period, must be in Ethics.
- No more than 50% of the required 120 hours for the reporting period, will be accepted as self study.



What Happens Next

1. Once you submit your application, a customer service representative will review the information. If you have failed to complete the forms properly you will be contacted by email to remedy the problem.
2. Upon receipt of all necessary information and forms, your customer service representative will prepare your documents to be reviewed by the Board of Accountancy. Your information will be presented to the Board of Accountancy for review at the next scheduled Board meeting. At this point, **the Board may require you to make a personal appearance at the next Board meeting before approving your application.**
3. The customer service representative will contact you, by email, and notify you of your acceptance or denial of reinstatement.



Frequently Asked Questions Regarding License Reinstatement

Question: What is the difference between Expired and an Inactive License?

Answer: Inactive License holders maintain their license and pay the licensing fees but are not required to complete Continuing Professional Education (CPE). An expired licensee has failed to renew and pay licensing fees or participate in Continuing Professional Education at all.

Question: I forgot my license number, how can I learn my license number?

Answer: You can search by your name online: mylicense.in.gov/everification/Search.aspx

Question: Do I need to submit my CPE certificates and documents?

Answer: Yes, you will need to submit all documents relating to Continuing Professional Education. You will need to submit our CPE Tracking Worksheet(s), along with copies of your certificates.

Question: Do you ever audit licensees?

Answer: Yes, the board will perform an audit of randomly selected that renew active.

Question: How do I make changes to my address and email?

Answer: Be sure to review *Page 10 - Visual Guide to Website to Renew, Update and Order License Card*. This page will provide you with the specific location on our website to update your information.

Question: When will I get my License Card?

Answer: You will not be mailed a License Card. You may go online to the License Express section and download a free license card and certificate.

Question: What are the CPE requirements once my license is changed to Active?

CPE Hours Required:	Total Hours Required For 3 Year Reporting Period	Minimum Hours for Year of Issuance or Reactivation
Issuance Date		
January 1 – March 31, 2016	80	20
April 1 – June 30, 2016	70	15
July 1 – September 30, 2016	60	10
October 1 – December 31, 2016	50	0
January 1 – March 31, 2017	40	N/A
April 1 – June 30, 2017	30	N/A
July 1 – September 30, 2017	20	N/A
October 1 – December 31, 2017	0	0

"N/A" means that there is no specifically stated requirement for the year of issuance or reactivation because the licensee would have to obtain the prorated CPE hours for the three (3) year reporting period.

Ethics hours are not prorated. (IC 25-2.1-2-15 and IC 25-2.1-4-5)



Question: What is the difference between Renewal Periods and Reporting Periods?

Answer: License Renewal Periods

- Licenses have a three (3) year cycle
- July 1, 2012 – expires June 30, 2015
- July 1, 2015 – expires June 30, 2018

CPE Reporting Period

Reporting period for license issued with expiration date of 2015

- January 1, 2015 – December 31, 2015
- January 1, 2016 – December 31, 2016
- January 1, 2017 – December 31, 2017

Question: What are the CPE requirements for renewals?

Answer: Referenced Code Summary 872 IAC 1-3

- A minimum of 120 total hours of instruction during the three year reporting period.
- No less than 20 hours per calendar year.
- A minimum of 10% of the total hours required for the reporting period, must be in Accounting and/or Auditing (A&A).
- A minimum of 4 hours, for the reporting period, must be in Ethics.
- No more than 50% of the required 120 hours for the reporting period, will be accepted as self study.

Question: I want to take a course online; can I include that course as a CPE credit?

Answer: The course must be formally organized, primarily instructional, and designed to enhance your knowledge and skill in providing services in the practice of public accountancy. (872 IAC 1-3-4)

Question: I plan to teach a seminar. Can I include that seminar as a CPE credit?

Answer: Lecturing, Instructing, and Discussion Leaders: You will be permitted 2 hours of preparation time CPE for every 1 hour of instruction but only for the first time you instruct the class. You will not be able to count this preparation time again if you repeat the lecture, instruction, or discussion leadership. This amount cannot exceed 50% of the required minimum of the subject. (872 IAC 1-3-3)

Example: Teaching a course in ethics. You can only receive credit for no more than 2 hours of CPE. To receive 2 hours of preparation CPE, you will need to have prepared a total of 1 hour of instruction for a total of 3 hours.

Question: Can I include lunch meetings and committee work with the state CPA organization?

Answer: You are not permitted to include them as CPE. In addition, you can not include business meetings that relate to elections of directors or officers or treasurers' reports and committee reports. You will not be able to include local or national professional groups. (872 IAC 1-3-4)

Question: How do I calculate time?

Answer:

- One (1) fifty (50) minute period is equal to one (1) hour.
- Twenty-five (25) minutes is equal to one-half (.5) hour. Half hour increments will only be accepted after one full hour has been completed.
- When the total minutes of a course are greater than fifty (50) minutes, but not divisible by fifty (50), CPE credit hours granted will be rounded down to the nearest one-half (.5) credit.
- Example: a course with a total of 140 minutes will equate to 2.0 hours of CPE credit.
- (872 IAC 1-3-3)

Question: Can I take some college courses to meet my CPE credit?

Answer: You can receive CPE credit for graduate level courses. PA's and AP's who do not have a Bachelor's degree in accounting, business administration and economics may receive CPE credit for taking courses at an accredited university or college in accounting, business administration, and economics. (872 IAC 1-3-3.3)

Question: I teach a college course in beginning accounting, can I include that class as a CPE credit?

Answer: You cannot receive CPE credit for day-to-day course instruction. (872 IAC 1-3-3.1)



Completing Your Application

Reinstatement Form

Complete the information on the form with current contact information. Answer ALL questions, sign, date, and provide email. If you have a legal name change, please include a copy of the legal document.

Letter of Work Experience

Provide a summary of the work experience since your license expired. Include specific types of tasks that you performed for your job. List your employer(s), and duration of employment.

CPE Tracking Worksheet

(Downloaded from our Website – Excel or PDF options)

- Add : Name, Date, Address, City, State & Zip Code, License Number, Telephone and Email Address.
- List CPEs
- *CPE courses you have been obtained no earlier than three (3) years prior to the date the application for reentry is filed.*
- You may use more than one page, if necessary.

CPE Documentations and Certificates (Copies)

Date	Sponsor/Provider	Course Title	CPE Hours	General	Accounting & Tax Auditing	Ethics	Self Study	Board of Accountancy Verification
3/12/09	NASBA	Taxation Station Update	7	7	0	0	0	0
8/20/09	NASBA	ACL User Conference	16	16	0	0	0	0
6/30/09	NASBA	ACL 303 Advanced ACL Concepts and Techniques	4	4	0	0	0	0
6/30/09	NASBA	Auditing - Federal Requirements	6	6	0	0	0	0
11/16/09	NASBA	Project Management	16	16	0	0	0	0
2/26/10	NASBA	Financial Management	6	0	6	0	0	0
7/27/10	NASBA	MOR 1 Financial Planning, Performance, & Control	15	15	0	0	0	0
12/4/10	NASBA	MOR 2 Financial Decision Making	15	15	0	0	0	0
1/18/11	NASBA	Understanding and Applying the AICPA Code of Professional Ethics	6	0	6	0	0	0
2/23/11	NASBA	Social Responsibility in Corporations	6	0	0	6	0	0
3/15/11	NASBA	International Ethics - Updates and Convergence	1	0	0	1	1	0
3/28/11	NASBA	Reviewing Financial Reform - Part 1	2	0	2	0	0	0
4/6/11	NASBA	Reviewing Financial Reform - Part 2	2	0	2	0	0	0
5/4/11	NASBA	KY2 Fraud Report, Part 1	1	1	0	0	0	0
6/8/11	NASBA	KY2 Fraud Report, Part 2	1	1	0	0	0	0
6/21/11	NASBA	Accounting Access 2007 - Level 2	7	0	7	0	0	0
7/6/11	NASBA	Accounting and Audit Standards, Part 1	2	0	2	0	0	0
8/2/11	NASBA	Accounting and Audit Standards, Part 2	2	0	2	0	0	0
10/6/11	NASBA	Revenue Evaluations	1	1	0	0	0	0
11/2/11	NASBA	SEC Facts	1	1	0	0	0	0
12/6/11	NASBA	The Executive Leadership Program - Part 1	2	2	0	0	0	0
12/15/11	NASBA	The Executive Leadership Program - Part 2	2	2	0	0	0	0
12/15/11	NASBA	Legal History of Accountancy	4	4	0	0	0	0
12/22/11	NASBA	Audit Risk Assessments	2	2	0	0	0	0
			129	93	29	7	13	



Your Resources

State Board of Accountancy

Email: pla14@pla.in.gov

Phone: (317) 234-8800

Mail: Indiana Professional Licensing Agency
Attn: Board of Accountancy
402 W Washington Street, Room W 072
Indianapolis, Indiana 46204

CPA Membership Organizations

Note: All organizations listed are separate entities from the Indiana Board of Accountancy Professional Licensing Agency. Memberships and fees are unrelated to the State Licenses, Registrations and Permits.



Website: INCPAS.org
Phone: [317] 726-5000
Toll Free: [800] 272-2054
Email: info@incpas.org

Mail: Indiana CPA Society
8250 Woodfield Crossing Blvd #100
Indianapolis, Indiana 46240-4348



National Association of State Boards of Accountancy

Website: Nasba.org
Phone: 866-MY-NASBA
Email: cbtcpa@nasba.org

Mail: 150 Fourth Ave.
North Ste. 700
Nashville, Tennessee 37219-2417



Website: AICPA.org
Phone: 888.777.7077
Email: service@aicpa.org

Mail: **American Institute of CPAs**
220 Leigh Farm Road
Durham, North Carolina 27707-8110